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December 7, 1999

RECORDATION NO. 22587 FILED

DEC 8 '99 5-15 PM

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Railroad Equipment Lease Agreement, dated November 2, 1999, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: DJJ Transportation Services, Inc.
300 Pike Street
Cincinnati, Ohio 45202-4214

Lessee: Lantic Sugar Limited
4026 Est. Notre Dame East
Montreal, Quebec H1W 2K3
Canada

A description of the railroad equipment covered by the enclosed document is:

ten (10) railcars bearing reporting marks and road numbers
DJTX 70500 through DJTX 70509, inclusive

Mr. Vernon A. Williams
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Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", with a stylized flourish at the end.

Robert W. Alvord

RWA/bg
Enclosures

22587

MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT

DEC 8 '99

5-15 PM

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 2nd day of November, 1999, is intended to evidence the lease dated as of November 2, 1999 (the "Lease"), between **DJJ TRANSPORTATION SERVICES, INC.**, a Delaware corporation ("Lessor"), and **LANTIC SUGAR LIMITED**, a Quebec limited liability company ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the ten (10) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

DJJ TRANSPORTATION SERVICES, INC.

LANTIC SUGAR LIMITED

By: Paul E. LoebigName: Paul E. LoebigTitle: Vice PresidentDate: November 2, 1999By: [Signature]Name: Daniel [Signature]Title: Senior V.P. of SalesDate: November 11, 1999

EXHIBIT A

To the Memorandum of Lease dated November 2, 1999, between DJJ Transportation Services, Inc. and Lantic Sugar Limited.

DESCRIPTION OF UNITS

Ten (10) railcars bearing reporting marks as follows:

DJTX 70500 – 70509, inclusive.

District of Columbia)
)
City of Washington) ss:

I, KIM L. BARTMAN, Notary for the District of Columbia, hereby certify that the attached "Memorandum of Railroad Equipment Lease Agreement", dated November 2, 1999 between DJJ TRANSPORTATION SERVICES, INC., Lessor and LANTIC SUGAR LIMITED, Lessee, is a true and complete copy of the original thereof.

Certified this 8th day of December, 1999.



NOTARY PUBLIC

My commission expires: 3-31-2000